



DEPARTMENT OF MENTAL HEALTH POLICY/PROCEDURE

SUBJECT ISSUANCE AND SAFEKEEPING OF BUS TOKENS	POLICY NO. 404.5	EFFECTIVE DATE 05/22/95	PAGE 1 of 6
APPROVED BY: Original signed by: ARETA CROWELL Director	SUPERSEDES N/A	ORIGINAL ISSUE DATE 05/22/95	DISTRIBUTION LEVEL(S) 1

PURPOSE

- 1.1 To establish Department of Mental Health (DMH) policy and procedure for adequate and efficient internal controls over the issuance and safekeeping of bus tokens.

POLICY

- 2.1 The DMH issues bus tokens to indigent clients for their transportation needs. Tokens are also issued on an emergency basis to clients as determined by clinic managers, case managers, or designees.
- 2.2 Bus tokens must be safeguarded and accounted for as they are negotiable, portable assets.

PROCEDURE

3.1 Requesting and Replenishing Bus Tokens

- 3.1.1 Requisition bus tokens from the Accounting Division per Accounting Division procedures (Attachments I and II).
- 3.1.1.1 NOTE: The maximum tokens on hand at the clinic should not exceed 1,000 bus tokens or a three-month supply, whichever is less.
- 3.1.2 The bus tokens should be secured in a locked file, box or safe (hereafter referred to as the "**Safe File**"). Access to the Safe File should be limited to the Primary Designated Custodian and the Clinic Manager or designee.
- 3.1.3 Clinic Manager or designee updates the Bus Token Log (**Safe File**) (Attachment III) when bus tokens are replenished from the Accounting Division.
- 3.1.3.1 Record date bus tokens are received from Accounting Division.
- 3.1.3.2 Record bus token book numbers issued in the Transferred/Replenished/Comments section.



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- 3.1.3.3 Record the name of Accounting Division's bus token clerk/custodian in Transferred/Replenished/Comments Section.
- 3.1.3.4 Record the name of the designated messenger picking up bus tokens from Accounting Division.
- 3.1.3.5 Record the total number of bus tokens received in the IN column. Adjust balance accordingly.
- 3.1.3.6 Add the quantity of bus tokens by cent value issued by Accounting Division to the preceding line to receive the current Safe File balance.
- 3.1.3.7 The total number of tokens in the IN column and the Gross Total in the preceding line will give you a **new** gross total. (To double check, add the current inventory balance by cent value.)
- 3.1.3.8 To obtain the current gross total balance, add the Custodian's Desk balance and the Safe File balance by cent value to receive the **current** bus tokens on hand.
- 3.1.4 Clinic Manager or designee replenishes the **Custodian's** file (Attachment IV) with bus tokens from the Safe File on a weekly basis (or as needed). Only one week's supply of bus tokens should be maintained in the Custodian's file. (The Custodian is generally the receptionist.) Record appropriate transitions to the logs.
 - 3.1.4.1 Record the date of transfer.
 - 3.1.4.2 Record name of Clinic Manager or designee transferring bus tokens.
 - 3.1.4.3 Record name of Custodian receiving bus tokens.
 - 3.1.4.4 Record the number of bus tokens transferred to the Custodian's file **from the Safe File** in the **OUT** column. Adjust balance accordingly.
 - 3.1.4.5 Record the amount of bus tokens transferred from the Safe File **to the Custodian's file** in the **IN** column. Adjust balance accordingly.
 - 3.1.4.6 The Gross Total column should remain the same as the balance recorded on the previous line since no external exchange of bus tokens has taken place.



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3.1.4.7 Indicate in the Transferred/Replenished/Comments section of the Safe File that this transaction is replenishing the Custodian's Desk file.

3.1.4.8 NOTE: If the Custodian is low on bus tokens at the time of replenishment from the Accounting Division, the above-mentioned steps must be followed.

3.2 Issuance

3.2.1 The Bus Token file is kept in a locked drawer at the Primary Designated Custodian's Desk.

3.2.2 But tokens may be issued to a client at the request of the mental health professional and upon receipt of the Bus Token Authorization form (Attachment V). Verify that the form has been properly completed and authorized by the mental health professional.

3.2.3 Require client to acknowledge receipt of the bus tokens (by signing and dating at the bottom of the Bus Token Authorization form).

3.2.4 Primary Designated Custodian or designee must sign the Bus Token Authorization form upon transfer of bus tokens from the clinic to the client.

3.2.5 Maintain and update Bus Token Log (**Custodian's Desk**):

3.2.5.1 Ensure beginning balance is posted by cent value in the inventory Balance column.

3.2.5.2 Record date bus tokens are issued.

3.2.5.3 Record name of Primary Designated Custodian or designee issuing bus tokens.

3.2.5.4 Record name of client bus tokens were issued to.

3.2.5.5 Record justification for issuance.

3.2.5.6 Record number of bus tokens issued in OUT column. Adjust balance accordingly.

3.2.6 Record "transfer of responsibility" for bus tokens each time the Primary Designated Custodian transfers responsibilities to a secondary custodian. A record of the transfer



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should be made and kept on file. Likewise, each time the secondary custodian transfers responsibilities back to the Primary Designated Custodian, a record of the transfer should be made. (EXAMPLES: breaks, lunches, days off, etc.) Each custodian will be held accountable for all bus token activities occurring at the time of his/her custodial responsibilities.

- 3.2.7 Custodians may perform a reconciliation/verification of bus tokens anytime the “transfer of responsibility” occurs.

3.3 Verification and Reconciliation

- 3.3.1 On a monthly basis and upon receipt of bus tokens from the Accounting Division, the Clinic Manager or designee must perform a verification of the quantity of bus tokens on hand. The Bus Token Logs must be initialed by the Clinic Manager or designee to indicate that this verification has been made.
- 3.3.2 The Bus Token Authorization and the Bus Token Request forms should be reconciled to the Gross Total on a monthly basis to ensure the accuracy of the information reported by the Clinic Manager or designee to indicate that this verification has been made.
- 3.3.3 The Clinic Manager or designee should perform a reconciliation of bus token transactions to the ending balance monthly, at the completion of each Bus Token Log, or when bus tokens must be replenished. The Clinic Manager or designee should initial logs when reconciliation is complete.

3.4 Other

- 3.4.1 Missing or reportedly stolen bus tokens must be investigated. Clinic Manager must submit a letter of explanation to their Deputy Director and the Accounting Division Chief. After a proper investigation, reimbursement may be recovered from the Auditor-Controller's Department.
- 3.4.2 Any operational questions should be directed to the Accounting Division. The Accounting Division reviews the requests for compliance with replenishing procedures. Clinics will be notified by the Accounting Division when an error is discovered and corrective action is required.
- 3.4.3 The Fiscal Support and Settlement Division reviews (by sample review) the clinic's compliance with distribution procedures during the on-site Internal Control Certification Program review. Any deficiencies are reported to the Clinic Manager as well as the Deputy Director for corrective action.



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3.5 But Token Requisition Procedures:

3.5.1 Complete the Bus Token Request (in duplicate):

- 3.5.1.1 Record the date of the request.
- 3.5.1.2 Record the name of the facility or division making the request.
- 3.5.1.3 Record the appropriate Cost Center Code.
- 3.5.1.4 Record the total number of bus tokens requested by denomination.
- 3.5.1.5 Calculate the dollar value of the request (total number of bus tokens multiplied by the denomination).
- 3.5.1.6 Specify justification for the request.
- 3.5.1.7 The primary designated custodian must sign the request.
- 3.5.1.8 Indicate a phone number where the primary designated custodian may be reached.
- 3.5.1.9 Obtain approval of the request from the Clinic Manager or Deputy Director.
- 3.5.1.10 Indicate the date on which the request was approved.
- 3.5.1.11 The Accounting Division will complete the remainder of the Bus Token Request form.
- 3.5.1.12 **NOTE:** The Accounting Division will return any incomplete or improperly completed bus token requests to the facility to be corrected and resubmitted.

3.5.2 Only 1,000 bus tokens or a three-month supply (whichever is less) may be requested at one time.

3.5.3 Submit the Bus Token Request form (in duplicate) and the original Bus Token Logs to:



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Department of Mental Health
Accounting Division
550 S. Vermont Ave. 8th Floor
Los Angeles, CA 90020

- 3.5.4 Copies of the Bus Token Request, completed log, and Bus Token Authorization forms should be filed in a secure location.
 - 3.5.5 Only a messenger **with written authorization, duly approved by the Clinic Manager**, may pick up the requested items.
 - 3.5.6 Upon receipt of the bus tokens from the Accounting Division, messenger should ensure that the bottom portion of the Bus Token Request form has been completed correctly. Messenger signs the request to verify receipt of the bus tokens.
 - 3.5.7 Clinic Manager ensures that the Annual Signature Update Sheet (Attachment VI) is reviewed and submitted to the Accounting Division at least once a year or when a change in Clinic Manager, primary designated custodian, et al occurs.
- 3.6 Clinic Closures
- 3.6.1 When a DMH facility, section or unit that has bus tokens ceases operation, the following must be observed:
 - 3.6.1.1 Prior to closure, the custodian is to secure the Bus Tokens and report the status to the Accounting Division/Revenue Section Head.
 - 3.6.1.2 Return the Bus Tokens intact to the Accounting Division Custodian in the Revenue Section by the close of the same or the following business day.

AUTHORITY

Department of Mental Health Policy

ATTACHMENTS

Attachment I	Bus Token Requisition Procedures (Summary)
Attachment II	Bus Token Request
Attachment III	Bus Token Log (Safe File)
Attachment IV	Bus Token Log (Custodian's Desk)
Attachment V	Bus Token Authorization
Attachment VI	Annual Signature Update Sheet

COUNTY OF LOS ANGELES DEPARTMENT OF MENTAL HEALTH

ACCOUNTING DIVISION – REVENUE SECTION

BUS TOKEN REQUISITION PROCEDURES:

1. Complete the Bus Token Request (in duplicate):
 - a. Record the date of the request.
 - b. Record the name of the facility or division making the request.
 - c. Record the appropriate Cost Center Code.
 - d. Record total number of bus tokens requested by denomination (Example: \$.90 bus tokens).
 - e. Calculate the dollar value of the request (total number of bus tokens multiplied by the denomination).
 - f. Specify justification for request.
 - g. The primary designated custodian must sign the request.
 - h. Indicate a phone number where the primary designated custodian may be reached.
 - i. Obtain approval of the request from the Clinic Manager or Deputy Director.
 - j. Indicate the date on which the request was approved.
 - k. The Accounting Division will complete the remainder of the Bus Token Request form.

PLEASE NOTE: THE ACCOUNTING DIVISION WILL RETURN ANY INCOMPLETE OR IMPROPERLY COMPLETED BUS TOKEN REQUESTS TO THE FACILITY TO BE CORRECTED AND RESUBMITTED.

2. Only 1,000 bus tokens or a three-month supply (whichever is less) may be requested at one time.
3. Submit the Bus Token Request (in duplicate) and the original Bus Token Logs to:

Department of Mental Health
Accounting Division
550 S. Vermont Ave., 8th Floor
Los Angeles, CA 90020
4. Copies of the Bus Token Request, completed logs, and Bus Token Authorization forms should be filed in a secure location.
5. Only a messenger with written authorization, duly approved by the Clinic Manager, may pick up the requested items.
6. Upon receipt of the bus tokens from the Accounting Division, messenger should ensure that the bottom portion of the Bus Token Request form has been completed correctly. Messenger signs the request to verify receipt of the bus tokens.
7. Clinic Manager ensures that the Annual Signature Update Sheet is reviewed and submitted to the Accounting Division at least once a year or when a change in Clinic Manager, primary designated custodian, et al, occurs.

COUNTY OF LOS ANGELES DEPARTMENT OF MENTAL HEALTH**BUS TOKEN REQUEST**

DATE: _____

TO: ACCOUNTING DIVISION

FROM: _____
(Facility Name)

COST CENTER CODE _____

Total number of bus tokens requested _____ Denomination _____

Total number of bus tokens requested _____ Denomination _____

DOLLAR VALUE \$ _____

JUSTIFICATION: _____
_____REQUESTED BY: _____ TELEPHONE # _____
(Custodian)

APPROVED BY: _____ DATE: _____

(FOR ACCOUNTING DIVISION USE ONLY)

DATE: _____

TO: _____

FROM: ACCOUNTING DIVISION

Total Number of bus tokens issued _____ Denomination _____

Total Number of bus tokens issued _____ Denomination _____

DOLLAR VALUE \$ _____

JUSTIFICATION: _____

ISSUED BY: _____ RECEIVED BY: _____

TELEPHONE # _____

COUNTY OF LOS ANGELES DEPARTMENT OF MENTAL HEALTH
BUS TOKEN LOG
SAFE FILE

Facility _____
Cost Center Code _____

DATE	Issued by Designated Messenger	TRANSFERRED/REPLENISHED/ COMMENTS	IN	OUT	INVENTORY BALANCE			GROSS TOTAL	REC/VER	
					.90				BY	DATE

Number of Tokens Transferred to Custodian’s Desk is Subtracted.
Number of Tokens Replenished from Accounting Division is Added.
Other Tokens Specify Token value.

COUNTY OF LOS ANGELES DEPARTMENT OF MENTAL HEALTH
BUS TOKEN LOG
CUSTORIAN'S DESK

Facility _____
Cost Center Code _____

DATE	ISSUED		JUSTIFICATION FOR ISSUANCE/COMMENTS	IN	OUT	INVENTORY BALANCE			GROSS TOTAL	REC/VER	
	BY	TO					.90	OTHER		BY	DATE

Number of Tokens Issued to client is subtracted.
Number of Tokens transferred from Safe File is added.
Other Specify Token value.

COUNTY OF LOS ANGELES DEPARTMENT OF MENTAL HEALTH

BUS TOKEN AUTHORIZATION

DATE _____

Mental Health Clinic

Authorized Name
(Mental Health Professional)

Payroll Title

_____ bus tokens issued to _____
(Number of Tokens) Client Name

Client address: _____
Street City Client Social Security No.
or MIS No.

To be used for _____
(Brief Explanation)

Authorized Signature
(Mental Health Professional/Case Manager)

ACKNOWLEDGEMENT

I acknowledge receipt of _____ bus tokens.
(number)

Signature of Client Date

Signature of Designated Custodian (or designee) issuing tokens _____

**COUNTY OF LOS ANGELES DEPARTMENT OF MENTAL HEALTH
ACCOUNTING DIVISION**

**ANNUAL SIGNATURE UPDATE SHEET
FOR POSTAGE STAMPS AND BUS TOKENS**

FISCAL YEAR _____ - _____

DATE PREPARED: _____

FACILITY NAME: _____

COST CENTER: _____

ADDRESS: _____

TELEPHONE #: _____

PRIMARY CUSTODIAN NAME: _____

SIGNATURE: _____

SECONDARY CUSTODIAN NAME: _____

SIGNATURE: _____

REVIEWED AND APPROVED BY:

MANAGER NAME: _____

SIGNATURE: _____

TITLE: _____

**RETURN BY _____ TO:
ACCOUNTING DIVISION – REVENUE SECTION
550 S. VERMONT AVE., 8TH FLOOR
LOS ANGELES, CA 90020**